

# INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE  
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 64-18

October 23, 1964

## CHANGES IN LIQUOR BOTTLE REGULATIONS

Proprietors of Distilled Spirits Plants,  
Importers, Manufacturers of liquor bottles,  
and others concerned:

This circular is being issued to alert you to amendments of 26 CFR Part 175, Traffic in Containers of Distilled Spirits, made by Treasury Decision 6762 (29 F.R. 14361), effective December 1, 1964. This Treasury decision also made a conforming change in 26 CFR Part 201, Distilled Spirits Plants.

The principal changes made by this Treasury decision are:

1. Part 175 has been amended by removal of the requirement that liquor bottles be marked with the words "Federal Law Forbids Sale or Reuse of This Bottle." (Note that this change does not prohibit the use of the statement; it merely eliminates a mandatory requirement.)
2. Part 175 has been amended to make its provisions applicable to containers of less than one-half pint capacity, but only to the extent of requiring such containers to be made of glass, or earthenware, or other suitable material approved by the Director, to bear labels showing the marks and brands prescribed in Subpart D of that part, and to be subject to the provisions of Subpart I of that part relating to reuse or refilling of liquor bottles and possession of refilled liquor bottles. Other provisions of Part 175, such as requirements for indicia, permits, records, and specific bottle sizes, will not apply to these small containers.

Other changes made in Part 175 by this Treasury decision are as follows:

1. Liquor bottles may be used for display purposes and for testing bottling machinery, if certain conditions are met.

2. The number of photographs required in support of an application for approval of a distinctive liquor bottle has been reduced from 25 to 12.

3. Empty liquor bottles may be exported for purposes other than bottling spirits to be imported into the United States.

Conforming changes were made in 26 CFR Part 250, Liquors and Articles from Puerto Rico and the Virgin Islands, and in 26 CFR Part 251, Importation of Distilled Spirits, Wines, and Beer, by Treasury Decision 6763 (29 F.R. 14364), which is also effective December 1, 1964.

Inquiries regarding this circular should refer to its number and should be addressed to the office of your Assistant Regional Commissioner, Alcohol and Tobacco Tax.



Paul B. Frazee  
Acting Director, Alcohol and Tobacco Tax Division